



DAN MORALES
ATTORNEY GENERAL

Office of the Attorney General
State of Texas

July 15, 1991

Mr. Lance Beversdorff
Staff Attorney
Texas Youth Commission
P.O. Box 4260
Austin, Texas 78765

OR91-327

Dear Mr. Beversdorff:

You ask whether certain information is subject to required public disclosure under the Texas Open Records Act, article 6252-17a, V.T.C.S. Your request was assigned ID# 12009.

The Texas Youth Commission received a request for several items of information. You inquire about the public availability of certain financial information that appears on an employee's payroll screen report, specifically, the amount of net pay and the amounts withheld for federal income tax, social security, retirement, and insurance. We have determined that you may withhold this information pursuant to section 3(a)(1) of the Open Records Act, which excepts from required disclosure information deemed confidential by law, either Constitutional, statutory, or by judicial decision. Section 3(a)(1) excepts information protected from disclosure by common law right of privacy. *Industrial Found. of the South v. Texas Indus. Accident Bd.*, 540 S.W. 2d 668 (Tex. 1976), *cert denied*, 430 U.S. 931 (1977). The protection of common law right of privacy extends to information that relates to an employee's decisions about personal investment, insurance, and social security. See Open Records Decision Nos. 545 (1990); 373 (1983). Additionally, federal income tax information is information deemed confidential by judicial decisions, Open Records Decision No. 523 (1989) (citing *Maresca v. Marks*, 362 S.W.2d 299 (Tex. 1962)), and by statutory law. 26 U.S.C. § 6103(a); see also Attorney General Opinion H-1274 (1978).

Because case law and prior published open records decisions resolve your request, we are resolving this matter with this informal letter ruling rather than with

a published open records decision. If you have questions about this ruling, please refer to OR91-327.

Yours very truly,



Kay Guajardo
Assistant Attorney General
Opinion Committee

KHG/mc

Ref.: ID#s 12009, 12316

Enclosures: Open Record Decision Nos. 545, 523, 373.

cc: Vernon Murphy
Texas Youth Commission
P.O. Box 4260
Austin, Texas 78765